



3013 (02-09-04)

ANNUAL REPORT

OF

Name: LA CROSSE WATER UTILITY

Principal Office: 400 LA CROSSE STREET
LA CROSSE, WI 54601

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I TONY AVERBECK of _____
(Person responsible for accounts)

LA CROSSE WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2003
(Signature of person responsible for accounts)	(Date)

OFFICE SUPERVISOR _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LA CROSSE WATER UTILITY**Utility Address:** 400 LA CROSSE STREET
LA CROSSE, WI 54601**When was utility organized?** 1/1/1877**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: TONY AVERBECK**Title:** OFFICE SUPERVISOR**Office Address:** LA CROSSE WATER UTILITY
400 LA CROSSE STREET
LA CROSSE, WI 54601**Telephone:** (608) 789 - 7536**Fax Number:** (608) 789 - 7592**E-mail Address:** averbeckt@cityoflacrosse.org

President, chairman, or head of utility commission/board or committee:

Name: PAT CAFFREY**Title:** PRESIDENT - BOARD OF PUBLIC WORKS**Office Address:**
400 LA CROSSE ST
LA CROSSE, WI 54601**Telephone:** (608) 789 - 7599**Fax Number:** (608) 789 - 8322**E-mail Address:** caffreyp@cityoflacrosse.org

Are records of utility audited by individuals or firms, other than utility employee? YES**Individual or firm, if other than utility employee, auditing utility records:**

Name:**Title:****Office Address:** HAWKINS, ASH, BAPTIE & CO LLP
99 MILWAUKEE ST
LA CROSSE, WI 54603**Telephone:** (608) 784 - 7737**Fax Number:****E-mail Address:****Date of most recent audit report:** 5/29/2002**Period covered by most recent audit:** YEAR ENDING DECEMBER, 2001

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MARK JOHNSON**Title:** UTILITY MANAGER**Office Address:** LA CROSSE WATER UTILITY
400 LA CROSSE STREET
LA CROSSE, WI 54601**Telephone:** (608) 789 - 7536**Fax Number:** (608) 789 - 7592**E-mail Address:** johnsonM@cityoflacrosse.org

Name: MIKE PEDERSON**Title:** DISTRIBUTION SUPERVISOR**Office Address:** LA CROSSE WATER UTILITY
800 EAST AVENUE NORTH
LA CROSSE, WI 54601**Telephone:** (608) 789 - 7384**Fax Number:** (608) 789 - 7396**E-mail Address:** pedersonm@cityoflacrosse.org

Name: TOM BERENDES**Title:** SUPERINTENDENT**Office Address:** LA CROSSE WATER UTILITY
800 EAST AVENUE NORTH
LA CROSSE, WI 54601**Telephone:** (608) 789 - 7385**Fax Number:** (608) 789 - 7396**E-mail Address:** berendest@cityoflacrosse.org

Name: TONY AVERBECK**Title:** OFFICE SUPERVISOR**Office Address:**
400 LA CROSSE STREET
LA CROSSE, WI 54601**Telephone:** (608) 789 - 7536**Fax Number:** (608) 789 - 7592**E-mail Address:** averbeckt@cityoflacrosse.org

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

MR PAT CAFFREY, PRESIDENT OF BOARD

MR LARRY KIRCH

MR JOHN MEDINGER

MR GENE PFAFF

MR SAM SOLVERSON

MR RANDY TURTENWALD

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: DAIRYLAND POWER COOPERATIVE
3200 EAST AVENUE SOUTH
LA CROSSE, WI 54602-0817

Contact Person: LYNDA KEMP

Title: MANAGER OF MAIL SERVICES

Telephone: (608) 787 - 1286

Fax Number: (608) 787 - 1314

E-mail Address: lj@dairenet.com

Contract/Agreement beginning-ending dates: 5/30/1996 12/31/2003

Provide a brief description of the nature of Contract Operations being provided:

Dairyland Power prints, inserts, and mails our water and sewer bills. The agreement is a year to year agreement that started 5/30/96.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,700,400	3,927,337	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,345,039	2,346,854	2
Depreciation Expense (403)	485,020	414,753	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	617,057	619,866	5
Total Operating Expenses	3,447,116	3,381,473	
Net Operating Income	1,253,284	545,864	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,253,284	545,864	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	682	285	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	66,098	61,785	10
Miscellaneous Nonoperating Income (421)	0	18,286	11
Total Other Income	66,780	80,356	
Total Income	1,320,064	626,220	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,320,064	626,220	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	6,583	0	16
Interest on Debt to Municipality (430)	203,162	77,115	17
Other Interest Expense (431)	0	1,804	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	196,579	78,919	
Net Income	1,123,485	547,301	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,557,115	8,042,584	20
Balance Transferred from Income (433)	1,123,485	547,301	21
Miscellaneous Credits to Surplus (434)	42,725	18,645	22
Miscellaneous Debits to Surplus--Debit (435)	2,644	51,415	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,720,681	8,557,115	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM INVESTMENTS	13,452	5
INTEREST FROM BOND ISSUES	52,646	6
Total (Acct. 419):	66,098	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR YEAR ADJUSTMENTS	1,773	10
AUDITORS ADJUSTMENTS	40,952	11
Total (Acct. 434):	42,725	
Miscellaneous Debits to Surplus (435):		
PRIOR YEAR ADJUSTMENTS	2,644	12
Total (Acct. 435)--Debit:	2,644	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	15,094				15,094	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	4,164				4,164	3
Materials	4,412				4,412	4
Taxes	304				304	5
Other (list by major classes):						
BENEFITS	2,396				2,396	6
TRANSPORTATION	697				697	7
EQUIPMENT	860				860	8
SALVAGE	1,579				1,579	9
Total costs and expenses	14,412	0	0	0	14,412	
Net income (or loss)	682	0	0	0	682	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,700,400	0	0	0	4,700,400	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	4,700,400	0	0	0	4,700,400	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	864,423	27,455	891,878	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	123,880		123,880	5
Merchandising and jobbing	4,164		4,164	6
Other nonutility expenses			0	7
Water utility plant accounts	43,011		43,011	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	20,575		20,575	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	27,455	(27,455)	0	18
All other accounts			0	19
Total Payroll	1,083,508	0	1,083,508	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	25,913,544	25,222,089	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,549,497	7,193,028	2
Net Utility Plant	18,364,047	18,029,061	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	18,364,047	18,029,061	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,375	3,375	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	3,375	3,375	
Investment in Municipality (123)	2,550,077	1,818,573	7
Other Investments (124)	97,231	88,451	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	2,650,683	1,910,399	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	1,376,517	506,233	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	113,583	92,767	15
Other Accounts Receivable (143)	3,973	5,120	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	171,901	145,665	18
Materials and Supplies (151-163)	110,781	135,038	19
Prepayments (165)	977	572	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	646,689	474,067	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	2,424,421	1,359,462	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	570	570	25
Total Deferred Debits	570	570	
Total Assets and Other Debits	23,439,721	21,299,492	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,041,780	3,028,870	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	9,720,681	8,557,115	28
Total Proprietary Capital	12,762,461	11,585,985	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	3,996,272	3,141,716	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,996,272	3,141,716	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	208,089	98,624	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	569,998	572,608	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	778,087	671,232	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	52,662	59,245	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	128,399	119,474	44
Total Deferred Credits	181,061	178,719	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,721,840	5,721,840	49
Total Liabilities and Other Credits	23,439,721	21,299,492	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	25,417,578	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	495,966				7
Total Utility Plant	25,913,544	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,549,497	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	7,549,497	0	0	0	
Net Utility Plant	18,364,047	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	7,193,029				7,193,029	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	485,020				485,020	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	71,416				71,416	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	40,768				40,768	9
Salvage	39,803				39,803	10
Other credits (specify):						11
DEPRECIATION ADJUSTMENT	9,918				9,918	12
Total credits	646,925	0	0	0	646,925	13
Debits during year						14
Book cost of plant retired	244,215				244,215	15
Cost of removal	44,469				44,469	16
Other debits (specify):						17
CORRECT PREVIOUS YEAR DEPR	1,773				1,773	18
Total debits	290,457	0	0	0	290,457	19
Balance End of Year	7,549,497	0	0	0	7,549,497	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
LAND ON KING STREET	3,375	0	0	3,375	2
Total Nonutility Property (121)	3,375	0	0	3,375	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	3,375	0	0	3,375	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	110,781	135,038	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>110,781</u>	<u>135,038</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
DIFFERENCE WHEN BOND FUNDS REFINANCED	59,245	6583	52,662	2
Total			<u><u>52,662</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,028,870	1
Changes during year (explain):		
VEHICLE RECEIVED FROM CITY OF LA CROSSE	12,910	2
Balance end of year	3,041,780	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				<u>0</u>

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2001 B REFUNDING PROM. NOTE	11/28/2001	12/01/2014	4.85%	234,336	1
2002 CIP	04/22/2002	12/01/2011	3.29%	1,095,611	2
2001 A REFUNDING PROM. NOTE	11/28/2001	12/01/2014	4.88%	2,666,325	3
Total for Account 223				<u>3,996,272</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	572,608	1
Accruals:		
Charged water department expense	617,056	2
Charged electric department expense		3
Charged sewer department expense	31,610	4
Other (explain):		
NONE		5
Total Accruals and other credits	648,666	
Taxes paid during year:		
County, state and local taxes	572,608	6
Social Security taxes	74,841	7
PSC Remainder Assessment	3,827	8
Other (explain):		
NONE		9
Total payments and other debits	651,276	
Balance end of year	569,998	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
2001 REFUNDING "A"	0	152,801	152,801	0	3
2001 REFUNDING "B"	0	13,259	13,259	0	4
2002 CIP	0	37,102	37,102	0	5
Subtotal	0	203,162	203,162	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON DEBT TO SEWER UTILITY	0	0	0	0	7
Subtotal	0	0	0	0	
Total	0	203,162	203,162	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,721,840	0	0	0	0	5,721,840	1
Add credits during year:							
For Services	0					0	2
For Mains	0					0	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	5,721,840	0	0	0	0	5,721,840	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
BOND MONEY THAT HAS NOT BEEN USED AS OF 12/31/2002	2,550,077	1
Total (Acct. 123):	2,550,077	
Other Investments (124):		
AMOUNT DUE FROM TIF DISTRICTS	89,664	2
SPECIAL ASSESSMENTS FOR SERVICES INSTALLED	7,567	3
Total (Acct. 124):	97,231	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	113,583	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	113,583	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	3,973	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):	3,973	
Receivables from Municipality (145):		
WATER BILLS PLACED ON TAXES	171,901	17
Total (Acct. 145):	171,901	
Prepayments (165):		
POSTAGE AND LIFE INSURANCE	977	18
Total (Acct. 165):	977	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
MAPS FOR FUTURE RESERVOIRS	570	20
Total (Acct. 183):	570	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED VACATION	116,967	25
ACCRUED COMP	1,381	26
ACCRUED SICK LEAVE	10,051	27
Total (Acct. 253):	128,399	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	25,201,544	0	0	0	25,201,544	1
Materials and Supplies	122,909	0	0	0	122,909	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	7,371,263	0	0	0	7,371,263	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,721,840	0	0	0	5,721,840	6
Other (specify):						
NONE					0	7
Average Net Rate Base	12,231,350	0	0	0	12,231,350	
Net Operating Income	1,253,284	0	0	0	1,253,284	8
Net Operating Income as a percent of						
Average Net Rate Base	10.25%	N/A	N/A	N/A	10.25%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	3,035,325	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	9,138,898	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	12,174,223	
Net Income		
Net Income	1,123,485	5
Percent Return on Proprietary Capital	9.23%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

WE IMPLEMENTED A RATE INCREASE APRIL 1, 2002. OVERALL INCREASE IN RATES WAS 27 PERCENT.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

WE HAD A RATE HEARING, FEBRUARY 6, 2002.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

#434 - AUDITORS ADJUSTMENTS, PRIOR YEAR ADJUSTMENTS.

Balance Sheet (Page F-06)

#136 - CASH ADJUSTED \$3 TO BALANCE ASSETS AND LIABILITIES.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

In November, 2001 the City of La Crosse did a refunding of most of the bond issues. The Water Utility incurred a premium that we will charging off over nine years.

Contributions in Aid of Construction (Account 271) (Page F-18)

We had no contributions in 2002.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Hi, Tony. Thanks for your response. Yes, the current plan is to upgrade the report for 2003. There will be the CIAC changes. A/C 271 will be grayed out or something. You're probably more familiar than me to what was finally agreed upon. I know Bruce is working on the draft changes right now. We have some additional changes, such as bringing in the prior year expenses to the expenses schedule so we can edit explanations for fluctuations instead of reviewing them, etc. We're currently not sure if Cliff can get to all requested changes or not. Some are necessary, some are just "wishes". He moves pretty quick, so I expect the report to be ready and available on the web in late December.

As far as Item 2, you can do a couple of items. You can footnote the services schedule every year that the schedule includes a significant number of unmetered fire services or you can include them in the "not in use" column. The "not in use" option is not strictly correct, but we won't know the difference on our end and as long as you have notes for your future staff on your end that some of the not in use services are actually unmetered services, it would solve the problem. I'll also put it into my log to come forward into your review workpapers next year, but that is not a preferred option since we prefer the report to stand alone without reference to other documents.

Hope all is well with you.

Regards, Elaine

10/6/03 email response:

1. #434 - Well 18 were retired from service in 2001 and I missed writing it off until 2002. The \$1,773 was depreciation expense I charged for the full year of 2001 and should have been only charged for half a year.

#435 - I cleared up Accounts Receivable for amounts collected in previous years that still showed in Accounts Receivable. The City switched to a new accounting software package in 2000 and during the conversion, some accounts had wrong charge codes, which resulted in amounts, still showing that had been collected. This was how the auditors suggested cleaning up.

2. The difference is fire services that are not metered, and seasonal meters that were removed for the winter. This question was asked and answered in the past, is there some way to link the past and future. This will happen every year.

3. When Well 18 was retired, I forgot to report the retirement on page W-17. I will do an adjustment to the 12" supply main of 1,104' with the 2003 report.

4. There is a 10" meter at the City Brewery that they use as a backup source of water to their well. They told us last year they were going to downsize this to a 6" meter so we did not test. They finally have a plumber making the change over now, a year later.

email 9/22/03:

FINANCIAL SECTION FOOTNOTES

Dear Mr. Awerbeck:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-2, Accounts 434 and 435, three amounts are reported as "auditors adjustments" and "prior year adjustments". Please furnish more detail to explain each of these adjustments.
2. On Page W-18, 16,154 services are reported in use. On Page W-19, 15,842 meters are reported in use (end of year less in stock). Please explain why there are significantly more services in use than meters in use.
3. On Page W-8, \$9,328 is retired from Account 316, Supply Mains. However, corresponding units are not retired from Page W-17. Please furnish an explanation.
4. On Page W-19, the 10-inch meter is classified as industrial. Meters 6-inches and larger in use are to be tested annually. Please explain why this meter was not tested.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,586,303	1
Total Sales of Water	4,586,303	
Other Operating Revenues		
Forfeited Discounts (470)	34,377	2
Miscellaneous Service Revenues (471)	1,942	3
Rents from Water Property (472)	373	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	77,405	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	114,097	
Total Operating Revenues	4,700,400	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	29,517	8
Pumping Expenses (620-633)	882,214	9
Water Treatment Expenses (640-652)	88,361	10
Transmission and Distribution Expenses (660-678)	664,668	11
Customer Accounts Expenses (901-905)	110,848	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	569,431	14
Total Operation and Maintenance Expenses	2,345,039	
Other Operating Expenses		
Depreciation Expense (403)	485,020	15
Amortization Expense (404-407)	0	16
Taxes (408)	617,057	17
Total Other Operating Expenses	1,102,077	
Total Operating Expenses	3,447,116	
NET OPERATING INCOME	1,253,284	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	13,088	967,064	1,732,053	4
Commercial	2,473	1,408,438	1,344,194	5
Industrial	110	1,233,459	711,065	6
Total Metered Sales to General Customers (461)	15,671	3,608,961	3,787,312	
Private Fire Protection Service (462)	229		30,337	7
Public Fire Protection Service (463)	1		619,867	8
Other Sales to Public Authorities (464)	127	152,519	148,787	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	16,028	3,761,480	4,586,303	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	618,907	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
SPECIAL MUNICIPAL FIRE PROTECTION SERVICE - TOWNSHIP OF SHELBY	960	4
Total Public Fire Protection Service (463)	619,867	
Forfeited Discounts (470):		
Customer late payment charges	34,377	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	34,377	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	1,942	7
Total Miscellaneous Service Revenues (471)	1,942	
Rents from Water Property (472):		
INCOME FROM RENTAL OF HOSES, ETC.	373	8
Total Rents from Water Property (472)	373	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	77,405	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	77,405	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)	50	5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	213	7
Maintenance of Collecting and Impounding Reservoirs (612)	24,925	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	4,329	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	29,517	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	224	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	397,089	17
Pumping Labor and Expenses (624)	192,342	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,831	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	42,875	22
Maintenance of Structures and Improvements (631)	137,275	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	108,578	25
Total Pumping Expenses	882,214	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	28,981	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	47,111	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	12,269	33
Total Water Treatment Expenses	88,361	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	4,629	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	38,824	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	76,807	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	132,137	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	218,420	46
Maintenance of Meters (676)	60,677	47
Maintenance of Hydrants (677)	125,700	48
Maintenance of Miscellaneous Plant (678)	7,474	49
Total Transmission and Distribution Expenses	664,668	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	21,275	50
Meter Reading Labor (902)	31,310	51
Customer Records and Collection Expenses (903)	58,263	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	110,848	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	99,748	56
Office Supplies and Expenses (921)	4,213	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	26,684	59
Property Insurance (924)	2,192	60
Injuries and Damages (925)	47,635	61
Employee Pensions and Benefits (926)	363,347	62
Regulatory Commission Expenses (928)	2,994	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	14,175	65
Rents (931)	3,250	66
Maintenance of General Plant (932)	5,193	67
Total Administrative and General Expenses	569,431	
Total Operation and Maintenance Expenses	2,345,039	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		569,999	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	SPLIT 50% OF PROPERTY TAX ON METERS	31,610	2
Net property tax equivalent		538,389	
Social Security		74,841	3
PSC Remainder Assessment		3,827	4
Other (specify): NONE			5
Total tax expense		617,057	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220000				3
County tax rate	mills		4.170000				4
Local tax rate	mills		12.200000				5
School tax rate	mills		10.110000				6
Voc. school tax rate	mills		2.690000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.390000				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		29.390000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.200000				14
Combined School Tax Rate	mills		12.800000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.000000				17
Total Tax Rate	mills		29.390000				18
Ratio of Local and School Tax to Total	dec.		0.850629				19
Total tax net of state credit	mills		29.390000				20
Net Local and School Tax Rate	mills		25.000000				21
Utility Plant, Jan. 1	\$	25,222,089	25,222,089				22
Materials & Supplies	\$	135,038	135,038				23
Subtotal	\$	25,357,127	25,357,127				24
Less: Plant Outside Limits	\$	9,773	9,773				25
Taxable Assets	\$	25,347,354	25,347,354				26
Assessment Ratio	dec.		0.899500				27
Assessed Value	\$	22,799,945	22,799,945				28
Net Local & School Rate	mills		25.000000				29
Tax Equiv. Computed for Current Year	\$	569,999	569,999				30
Tax Equivalent per 1994 PSC Report	\$	539,357					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	569,999					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	27,404		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	30,585		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	518,420		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	706,639		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,283,048	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,148,876		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	98,954		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	670,569		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	270,700		20
Total Pumping Plant	2,189,099	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	85,423	55,316	23
Total Water Treatment Plant	85,423	55,316	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			27,404	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			30,585	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	14,744		503,676	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)	9,328		697,311	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	24,072	0	1,258,976	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	38,996		1,109,880	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			98,954	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	25,079		645,490	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			270,700	20
Total Pumping Plant	64,075	0	2,125,024	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	36,675		104,064	23
Total Water Treatment Plant	36,675	0	104,064	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	82,997		26
Transmission and Distribution Mains (343)	10,890,581	255,405	27
Fire Mains (344)	0		28
Services (345)	5,041,242	97,842	29
Meters (346)	2,811,367	148,938	30
Hydrants (348)	1,766,582	43,079	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	20,592,769	545,264	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,997		35
Computer Equipment (391.1)	59,440		36
Transportation Equipment (392)	320,970	61,062	37
Stores Equipment (393)	1,634		38
Tools, Shop and Garage Equipment (394)	55,900	14,988	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	203,745		41
Communication Equipment (397)	59,244		42
SCADA Equipment (397.1)	128,242		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	835,172	76,050	
Total utility plant in service directly assignable	24,985,511	676,630	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	24,985,511	676,630	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			82,997	26
Transmission and Distribution Mains (343)			11,145,986	27
Fire Mains (344)			0	28
Services (345)	6,508		5,132,576	29
Meters (346)	58,425		2,901,880	30
Hydrants (348)	5,188		1,804,473	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	70,121	0	21,067,912	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			5,997	35
Computer Equipment (391.1)			59,440	36
Transportation Equipment (392)	43,488		338,544	37
Stores Equipment (393)			1,634	38
Tools, Shop and Garage Equipment (394)		(348)	70,540	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			203,745	41
Communication Equipment (397)			59,244	42
SCADA Equipment (397.1)	5,784		122,458	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	49,272	(348)	861,602	
Total utility plant in service directly assignable	244,215	(348)	25,417,578	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	244,215	(348)	25,417,578	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	25,945	1.67%	511	2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	345,017	2.90%	14,820	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	216,389	1.80%	12,636	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	587,351		27,967	
PUMPING PLANT				
Structures and Improvements (321)	708,656	3.20%	36,140	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	44,207	4.00%	3,958	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	642,213	3.30%	21,715	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	125,939	4.00%	10,828	15
Total Pumping Plant	1,521,015		72,641	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	43,953	6.70%	6,348	17
Total Water Treatment Plant	43,953		6,348	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	76,637	1.60%	1,328	19
Transmission and Distribution Mains (343)	1,709,166	1.10%	121,201	20
Fire Mains (344)	0			21
Services (345)	1,640,889	2.30%	116,999	22
Meters (346)	654,594	5.00%	142,831	23
Hydrants (348)	476,839	2.00%	35,711	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	4,558,125		418,070	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					26,456	2
313					0	3
314	14,744			(184)	344,909	4
315					0	5
316	9,328			(54)	219,643	6
317					0	7
	24,072	0	0	(238)	591,008	
321	38,996			(513)	705,287	8
322					0	9
323					48,165	10
324					0	11
325	25,079			(393)	638,456	12
326					0	13
327					0	14
328					136,767	15
	64,075	0	0	(906)	1,528,675	
331					0	16
332	36,675			(216)	13,410	17
	36,675	0	0	(216)	13,410	
341					0	18
342					77,965	19
343			5,804		1,836,171	20
344					0	21
345	6,508	20,847	7,618		1,738,151	22
346	58,425		5,096		744,096	23
348	5,188	23,622	21,285		505,025	24
349					0	25
	70,121	44,469	39,803	0	4,901,408	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	5,997	6.70%	0	27
Computer Equipment (391.1)	35,766	20.00%	11,888	28
Transportation Equipment (392)	198,451	12.50%	33,153	29
Stores Equipment (393)	1,634	5.00%	0	30
Tools, Shop and Garage Equipment (394)	53,591	6.70%	4,236	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	108,626	6.70%	4,442	33
Communication Equipment (397)	24,152	10.00%	5,924	34
SCADA Equipment (397.1)	54,368	10.00%	12,535	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	482,585		72,178	
Total accum. prov. directly assignable	7,193,029		597,204	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	7,193,029		597,204	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					5,997	27
391.1					47,654	28
392	43,488			9,918	198,034	29
393					1,634	30
394					57,827	31
395					0	32
396					113,068	33
397					30,076	34
397.1	5,784			(413)	60,706	35
398					0	36
399					0	37
	49,272	0	0	9,505	514,996	
	244,215	44,469	39,803	8,145	7,549,497	
					0	38
	244,215	44,469	39,803	8,145	7,549,497	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			286,243	286,243	1
February			266,048	266,048	2
March			292,872	292,872	3
April			328,734	328,734	4
May			380,726	380,726	5
June			445,240	445,240	6
July			539,901	539,901	7
August			454,441	454,441	8
September			414,401	414,401	9
October			319,552	319,552	10
November			282,277	282,277	11
December			277,762	277,762	12
Total annual pumpage	0	0	4,288,197	4,288,197	
Less: Water sold				3,761,480	13
Volume pumped but not sold				526,717	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				49,967	16
Volume related to equipment/system malfunction				34,654	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				84,621	19
Volume pumped but unaccounted for				442,096	20
Percent of water lost				10%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				23,302	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
DRY, HOT CONDITIONS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,253	26
Date of minimum: 11/29/2002					27
Total KWH used for pumping for the year				6,175,868	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HOOD STREET	10H	150	12	1,440,000	No	1
GREEN BAY STREET	12H	140	12	2,304,000	Yes	2
PINE STREET	13H	151	12	2,664,000	Yes	3
PINE STREET & CAMPBELL ROAD	14H	144	12	2,664,000	Yes	4
MYRICK PARK	15L	147	12	3,024,000	Yes	5
21ST PLACE	16H	160	12	2,880,000	Yes	6
15TH STREET & CHASE STREET	17H	160	12	2,880,000	Yes	7
KING STREET	19H	162	14	4,464,000	Yes	8
MEMORIAL FIELD EAST	20L	160	12	4,464,000	Yes	9
MEMORIAL FIELD WEST	21L	160	12	4,464,000	Yes	10
LOSEY BOULEVARD	22H	149	12	3,384,000	Yes	11
FISHERMAN'S ROAD	23H	98	12	2,880,000	Yes	12
FISHERMAN'S ROAD 2	24H	108	12	2,880,000	Yes	13
WESTWOOD COURT	25H	99	12	2,880,000	Yes	14
AIRPORT ROAD	26H	94	12	2,880,000	Yes	15

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10H	12H	13H	1
Location	HOOD STREET	GREEN BAY STREET	PINE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	5
Year Installed	1937	1983	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,680	2,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	SIEMANS-ALLIS	US	9
Year Installed	1982	1983	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	150	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	14H	15L	16H	13
Location	STREET & CAMPBELL ROAD	MYRICK PARK	21ST PLACE	14
Purpose	P	P	P	15
Destination	D	R	D	16
Pump Manufacturer	GOULDS	PEERLESS	LAYNE	17
Year Installed	1993	1992	1956	18
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	19
Actual Capacity (gpm)	1,918	2,450	2,180	20
Pump Motor or Standby Engine Mfr	US	WESTINGHOUSE	US	21
Year Installed	1993	1953	1956	22
Type	ELECTRIC	ELECTRIC	ELECTRIC	23
Horsepower	200	125	250	24

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	17H	19H	20L	1
Location	15TH & CHASE STREET	KING STREET	MEMORIAL FIELD EAST	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1956	1966	1970	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,960	2,340	2,960	8
Pump Motor or Standby Engine Mfr	US	ALLIS-CHALMERS	WESTINGHOUSE	9
Year Installed	1956	1966	1970	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	200	300	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	21L	22H	23H	14
Location	MEMORIAL FIELD WEST	LOSEY BOULEVARD	FISHERMAN'S ROAD	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1970	1976	1977	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,250	2,320	2,020	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ALLIS-CHALMERS	GENERAL ELECTRIC	22
Year Installed	1970	1976	1977	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	250	250	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	24H	25H	26H	1
Location	FISHERMAN'S ROAD 2	WESTWOOD COURT	AIRPORT ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN	5
Year Installed	1982	1985	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,920	1,756	2,050	8
Pump Motor or Standby Engine Mfr	US	WESTINGHOUSE	US	9
Year Installed	1982	1985	1989	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	200	200	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	COLLECTION	DISTRIBUTION	PUMP STATION	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1913	1913		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	15	250		10
				11
Total capacity in gallons (actual)	1,000,000	5,000,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	11.9000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 10H	WELL 12H	WELL 13H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)				4
				5
Year constructed				6
Primary material (earthen, steel, concrete, other)				7
				8
Elevation difference in feet (See Headnote 3.)				9
				10
Total capacity in gallons (actual)				11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
	GAS	GAS	GAS	14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)				18
	NONE	NONE	NONE	19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
	1.4000	2.3000	2.7000	21
				22
Is a corrosion control chemical used (yes, no)?				23
	N	N	N	24
Is water fluoridated (yes, no)?				25
	Y	Y	Y	

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 14H	WELL 16H	WELL 17H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)				4
				5
Year constructed				6
Primary material (earthen, steel, concrete, other)				7
				8
Elevation difference in feet (See Headnote 3.)				9
				10
Total capacity in gallons (actual)				11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
	GAS	GAS	GAS	14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)				18
	NONE	NONE	NONE	19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
	2.7000	2.9000	2.9000	21
				22
Is a corrosion control chemical used (yes, no)?				23
	N	N	N	24
Is water fluoridated (yes, no)?				25
	Y	Y	Y	

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 19H	WELL 22H	WELL 23H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)				4
				5
Year constructed				6
Primary material (earthen, steel, concrete, other)				7
				8
Elevation difference in feet (See Headnote 3.)				9
				10
Total capacity in gallons (actual)				11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
	GAS	GAS	GAS	14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)				18
	NONE	NONE	NONE	19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
	4.5000	3.4000	2.9000	21
				22
Is a corrosion control chemical used (yes, no)?				23
	N	N	N	24
Is water fluoridated (yes, no)?				25
	Y	Y	Y	

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 24H	WELL 25H	WELL 26H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)				4
				5
Year constructed				6
Primary material (earthen, steel, concrete, other)				7
				8
Elevation difference in feet (See Headnote 3.)				9
				10
Total capacity in gallons (actual)				11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
	GAS	GAS	GAS	14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)				18
	NONE	NONE	NONE	19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
	2.9000	2.9000	2.9000	21
				22
Is a corrosion control chemical used (yes, no)?				23
	N	N	N	24
Is water fluoridated (yes, no)?				25
	Y	Y	Y	

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.250	157	0	0	0	157	1
M	D	2.000	3,424	0	0	0	3,424	2
M	D	4.000	8,747	0	0	0	8,747	3
M	D	6.000	591,878	0	0	0	591,878	4
M	S	6.000	1,633	0	0	0	1,633	5
M	D	8.000	223,666	463	0	0	224,129	6
M	S	8.000	571	0	0	0	571	7
M	D	10.000	17,098	0	0	0	17,098	8
M	S	10.000	840	0	0	0	840	9
M	D	12.000	122,655	1,949	0	0	124,604	10
M	S	12.000	7,227	0	0	0	7,227	11
M	D	14.000	2,628	0	0	0	2,628	12
M	S	14.000	175	0	0	0	175	13
M	D	16.000	69,170	2,675	0	0	71,845	14
M	S	18.000	1,844	0	0	0	1,844	15
M	D	20.000	38,681	0	0	0	38,681	16
M	S	20.000	1,303	0	0	0	1,303	17
M	D	24.000	10,023	0	0	0	10,023	18
M	S	24.000	5,488	0	0	0	5,488	19
M	S	30.000	3	0	0	0	3	20
M	S	36.000	324	0	0	0	324	21
Total Within Municipality			1,107,535	5,087	0	0	1,112,622	
M	D	6.000	1,810	0	0	0	1,810	22
M	D	8.000	5,637	0	0	0	5,637	23
M	D	12.000	9,140	0	0	0	9,140	24
Total Outside of Municipality			16,587	0	0	0	16,587	
Total Utility			1,124,122	5,087	0	0	1,129,209	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	13,189	52	84	0	13,157		1
M	1.000	1,959	2	5	0	1,956	22	2
P	1.000	1	0	0	0	1		3
M	1.250	102	1	2	0	101		4
M	1.500	142	0	1	0	141		5
M	2.000	333	0	0	0	333		6
M	3.000	77	0	5	0	72		7
M	4.000	169	0	0	0	169		8
M	6.000	129	0	0	0	129		9
M	8.000	107	0	0	0	107		10
M	10.000	10	0	0	0	10		11
Total Utility		16,218	55	97	0	16,176	22	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	13,810	102	4	0	13,908	509	1
0.750	973	0	5	0	968	46	2
1.000	908	24	6	0	926	70	3
1.500	134	29	23	0	140	2	4
2.000	272	42	43	0	271	56	5
3.000	80	31	18	0	93	6	6
4.000	73	19	23	0	69	17	7
6.000	17	1	2	0	16	9	8
10.000	1	0	0	0	1	0	9
Total:	16,268	248	124	0	16,392	715	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	12,505	1,103	16	23	0	261	13,908	1
0.750	493	359	9	13	0	94	968	2
1.000	117	707	26	31	0	45	926	3
1.500	2	85	7	13	0	33	140	4
2.000	3	176	16	30	0	46	271	5
3.000	0	27	9	11	0	46	93	6
4.000	0	26	18	7	0	18	69	7
6.000	0	1	7	1	0	7	16	8
10.000	0	0	1	0	0	0	1	9
Total:	13,120	2,484	109	129	0	550	16,392	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,883	21	17		1,887	2
Total Fire Hydrants	1,883	21	17	0	1,887	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 1,887

Number of distribution system valves end of year: 2,565

Number of distribution valves operated during year: 600

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

We implemented a rate increase April 1, 2002.

Water Operation & Maintenance Expenses (Page W-05)

#614 - 2001 DID STUDY FOR CONTAMINATION SOURCE OF WELL 13. SINCE THEN THE PROBLEM HAS CLEARED UP.

#631 - 2001 DID STRUCTURE REPAIRS TO PUMP STATION AND HAD NONE IN 2002.

#633 - DID MORE MAINTENANCE IN 2002 TO PUMPS.

#641 - DID MORE TESTING IN 2002.

#652 - DID MORE WORK ON TREATMENT EQUIPMENT IN 2002.

#670 - WE HAD A SUPERVISOR RETIRE IN 2002 AND WE HIRED THE REPLACEMENT BEFORE HE RETIRED TO BE TRAINED BY OUTGOING SUPERVISOR.

#920 - IN 2001 WE HAD SOME EXPENSE CHARGED TO A WRONG EXPENSE ACCOUNT WHEN IT SHOULD HAVE BEEN IN #920. 2001 EXPENSE SHOULD HAVE BEEN HIGHER.

#923 - CITY HIRED A SAFETY COORDINATOR AND WATER UTILITY WILL PAY THEIR SHARE OF COST EVERY YEAR.

#926 - INCREASE IN HEALTH CARE PREMIUMS.

#673 - WE DID LESS MAIN WORK IN 2002.

#676 - WE HAVE BEEN CHANGING OUT OUR BIG METERS WITH ALL NEW RADIO READ. WE STARTED IN 2002 AND WILL FINISH IN 2003.

#677 - WE REPLACED MORE HYDRANTS IN 2002.

Water Utility Plant in Service (Page W-08)

#314,316,321,325,332,361 - RETIRED WELL 18 FROM SERVICE.

#332 - ADDED & RETIRED 10 CHLORINATORS + 10 SCALES ADDED AND RETIRED FOR FLUORIDE EQUIPMENT.

#392 - ADDED & RETIRED A DUMP TRUCK + ADDED & RETIRED CAR.

#394 - \$348, WRENCHES PURCHASED IN 2001 THAT SHOULD HAVE BEEN EXPENSED.

Accumulated Provision for Depreciation - Water (Page W-10)

#314,316,321,325,332 & 361 - WE REMOVED WELL 18 FROM SERVICE IN 2001 AND I DEPRECIATED FOR FULL YEAR. I ADJUSTED THE DEPRECIATION FOR THESE ACCOUNTS IN 2002.

#392 - RECORD DEFICIENCY IN TRANSPORTATION DEPRECIATION. ONLY HAD CAR TWO YEARS BEFORE GETTING RID OF IT.

WATER OPERATING SECTION FOOTNOTES

Pumping and Purchased Water Statistics (Page W-12)

VOLUME OF WATER FOR PRODUCTION, QUALITY, SYSTEM MAINTENANCE AND FOR EQUIPMENT/SYSTEM MALFUNCTION WAS FOR THE FOLLOWING:

WATER MAIN FLUSHING	-	32,250,000
METER TESTING &	-	8,452,400
OTHER BLDG USE		
NATURAL GAS ENGINE	-	681,000
FOUNTAINS	-	4,783,320
MAIN BREAKS	-	14,000,000
SERVICE LEAKS	-	14,254,000
VALVE LEAKS	-	5,400,000
HYDRANT LEAKS	-	800,000
MAIN TESTING	-	3,400,000
RESERVOIR FLUSHING	-	400,000
FIREFIGHTING &	-	200,000
DRILLS		

TOTAL		84,620,720
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Sources of Water Supply - Ground Waters (Page W-13)

WELL 18 WAS RETIRED FROM SERVICE. LA CROSSE NOW HAS 15 WELLS.

Pumping & Power Equipment (Page W-15)

WELL 18 WAS RETIRED FROM SERVICE.

Reservoirs, Standpipes & Water Treatment (Page W-16)

WELL 18 WAS RETIRED FROM SERVICE.

Water Mains (Page W-17)

463' - 6" MAIN WAS FINANCED BY BOND FUNDS
1,949' - 12" MAIN WAS FINANCED BY BOND FUNDS
2'675' - 16" MAIN WAS FINANCED BY CAPITAL IMPROVEMENT FUND

Water Services (Page W-18)

SERVICES FINANCED BY UTILITY FUNDS
52 - 3/4"
2 - 1"
1 - 1 1/4"

55 NEW SERVICES ADDED IN 2002. WE HAD NO CONTRIBUTIONS IN 2002.

Meters (Page W-19)

WE HAVE THREE 2" RESIDENTIAL METERS AND THEY ARE INSTALLED IN LARGE ESTATE SIZED PARCELS THAT HAVE LARGE SPRINKLER SYSTEMS AND IN A COUPLE OF CASES THEY HAVE SWIMMING POOLS.

WE HAVE 7 - 6" METERS IN STOCK THAT ARE SITTING ON THE SHELF AND WERE NOT TESTED DURING THE YEAR.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

WE DID NOT HAVE TIME TO TURN AT LEAST HALF THE VALVES IN 2002.
